

The amount of cigarette tax imposed by the Act shall be separately stated, apart from the price of the goods, by both distributors and retailers, in all advertisements, bills and sales invoices. See 86 Ill. Adm. Code 440.10(h). (This is a GIL).

November 9, 1999

Dear Mr. Xxxxx:

This letter is in response to your letter dated August 4, 1999. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated and made inquiry as follows:

Enclosed is a sample invoice of our cigarette tax summary.

In this sample we are selling 3 cartons of cigarettes for 24.96 which includes \$5.80 in tax.

The second page of the invoice calculates the total cigarette tax,  $(5.80 \times 3) = 17.40$ .

I appreciate any help you can offer.

For your information, we have enclosed a copy of 86 Ill. Adm. Code 440.10, which is the Department's regulation regarding the "Nature and Rate of Tax" for the Cigarette Tax. As you can see, subsection 440.10(h) provides that "[t]he amount of the cigarette tax imposed by the Act shall be separately stated, apart from the price of the goods, by both distributors and retailers, in all advertisements, bills and sales invoices."

It is our understanding, from your letter and from our telephone conversations with you, that you want to know whether it is necessary to state the cigarette tax line by line on the invoice for each taxable item, or whether the cigarette tax can be stated in one lump sum at the bottom of the invoice. It is our opinion that so long as the cigarette tax is separately stated, apart from the price of the goods, it need not be stated line by line for each taxable item, but may be stated in a lump sum at the end of the invoice.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

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If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Martha P. Mote  
Associate Counsel

MPM:msk  
Enc.